



Georgia Income Tax Informational Bulletin Hurricanes Katrina, Rita, and Wilma

November 14, 2005

General Information

Taxpayers affected by Hurricanes Katrina, Rita, and Wilma (including relief workers) will be granted extensions to file returns and submit tax payments to the same extent granted by the IRS. For Hurricane Katrina this would apply to returns and tax payments which were due on or after August 29, 2005. For Hurricane Rita this would apply to returns and tax payments which were due on or after September 23, 2005. For Hurricane Wilma this would apply to returns and tax payments which were due on or after October 23, 2005.

IRS Notice 2005-68 – Leave Based Donation Programs

In accordance with Internal Revenue Service Notice 2005-68, the Georgia Department of Revenue will recognize leave-based donation programs adopted by any business that files a Georgia tax return.

Under these programs employees elect to forgo vacation, sick, or personal leave in exchange for cash payments made by their employer to organizations designed to provide relief to victims of Hurricane Katrina.

Employees electing to participate in the program may not claim a charitable contribution deduction with respect to the value of the leave that is excluded from their compensation and wages.

The payments that employers make under this program will not count as gross income for the employees provided the payments go directly to organizations designed to provide Hurricane Katrina relief and such payments are paid prior to January 1, 2007.

Assistance

Taxpayers having questions or needing assistance should contact DOR's main office in Atlanta at (404) 417-2400. Taxpayers should write Hurricane Katrina, Hurricane Rita, or Hurricane Wilma across the top of their returns.

The IRS has established a toll-free number for hurricane victims, 1-866-562-5227.